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## ABSTRACT OF THE DISCLOSURE

A coding device includes: a decoder for decoding a first stream signal in which a first video stream including a first video stream information generated by coding a first video signal and a first audio stream including a first audio stream information generated by coding a first audio signal are multiplexed; and a re-encoder for generating, based on the decoded first stream signal, a second video stream including a second video stream information having a bit rate lower than the first video stream information and a second audio stream including a second audio stream information having a bit rate lower than the first audio stream information, and multiplexing the second video stream and the second audio stream to generate a second stream signal.